

# State of South Dakota

EIGHTY-FOURTH SESSION  
LEGISLATIVE ASSEMBLY, 2009

400Q0315

CONFERENCE COMMITTEE

ENGROSSED NO. **SB 42** - 3/13/2009

**This bill has been extensively amended (hoghoused) and may no longer be consistent with the original intention of the sponsor.**

Introduced by: The Committee on Taxation at the request of the Department of Revenue and Regulation

1 FOR AN ACT ENTITLED, An Act to provide an application deadline for sales and use tax  
2 refunds regarding certain storage facilities.

3 BE IT ENACTED BY THE LEGISLATURE OF THE STATE OF SOUTH DAKOTA:

4 Section 1. That chapter 10-59 be amended by adding thereto a NEW SECTION to read as  
5 follows:

6 Notwithstanding any provision of this chapter, any claim for refund that is based upon or  
7 arose because of the South Dakota Supreme Court's decision in In the Matter of the Sales Tax  
8 Liability of James Pirmantgen & Patricia Carlson, 2008 SD 127 (December 23, 2008), must be  
9 filed with the Department of Revenue and Regulation on or before October 1, 2009.  
10 Notwithstanding any provision of this chapter, any claim for refund that is based upon or arose  
11 because of the South Dakota Supreme Court's decision in In the Matter of the Sales Tax  
12 Liability of James Pirmantgen & Patricia Carlson, 2008 SD 127 (December 23, 2008), that is  
13 filed with the Department of Revenue and Regulation after October 1, 2009, is forever barred  
14 from refund eligibility.



1       Section 2. That chapter 10-59 be amended by adding thereto a NEW SECTION to read as  
2 follows:

3       Any claim for refund by a taxpayer that is based upon or arose because of the South Dakota  
4 Supreme Court's decision in In the Matter of the Sales Tax Liability of James Pirmantgen &  
5 Patricia Carlson, 2008 SD 127 (December 23, 2008), must be filed with the owner of a mini-  
6 storage or self-storage facility on or before September 15, 2009. Each owner of a mini-storage  
7 or self-storage facility is immune from any sales tax liability to the taxpayer after September 15,  
8 2009. However, if any sales taxes is refunded by the Department of Revenue and Regulation to  
9 the owner, the owner is not immune until the owner has refunded the sales taxes to the taxpayer.